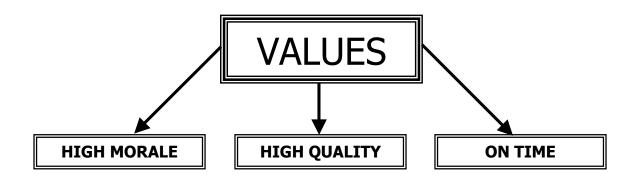
# **OFFICE OF THE CITY AUDITOR**

# FY 2001 PERFORMANCE (SERVICE) PLAN



December 12, 2000

Stephen L. Morgan City Auditor





**Provide Information to Support Mayor/Council Decision Making** 



Be a Force for Positive Change in City **Policies/Program/Systems** 



**Establish Accountability for Meeting Council/Citizen Expectations** 

# Office of the City Auditor (OCA)

**City Vision:** We want Austin to be the most livable community in the country.

**OCA Vision:** We want Austin to have the most accountable and responsive government in the country, one that citizens trust to use resources wisely and to serve their needs well. We see our Office as a catalyst for change, uniquely positioned and entrusted with special responsibilities for ensuring that government is efficient, effective, and ethical. Through our work, we contribute to making Austin the most livable community in the country.

**OCA Mission:** We make Austin City Government better and more accountable - helping to ensure a City government that is efficient, effective, and ethical and which is accountable to the citizens of Austin.

#### **OCA Goals:**

- 1. **City Outcomes:** Strengthen the City's performance and accountability to the public in managing resources and achieving outcomes.
- 2. **City Planning and Decision Making:** Focus City priorities on the most significant current and future challenges.
- 3. **Workplace Integrity:** Strengthen the ethical work environment and improve public trust in the City.
- 4. **Internal Capacity:** Sustain and improve our ability to respond to new and existing customer needs.
- 5. **OCA Credibility:** Sustain and improve our reputation for professional leadership and responsive, high quality service delivery.

# Office of the City Auditor (OCA): Key Goal Indicators

For each of our goals, we have identified key measures based on prior experience and change dynamics in OCA's environment. We consider these to be three to five-year goals.

- **1. City Outcomes:** Strengthen the City's performance and accountability to the public in managing resources and achieving outcomes.
  - Number of auditable units (activities using COA definition) whose performance results are improved through Audit Services
  - > Percent of recommendations management agrees to implement maintained at 95 percent or better
  - Percent of recommendations from previous three years that were reported implemented maintained at 75 percent or better
  - Percent of recommendations tested in follow-up fieldwork that are verified implemented
- **2. City Planning and Decision Making:** Focus City priorities on the most significant current and future challenges.
  - City Council satisfaction rating of 3.0 (on a 4.0 scale), or better, on the extent to which OCA has addressed significant City issues
  - Customer satisfaction rating of 3.0 (on a 4.0 scale), or better, on the usefulness of Quick Response products for decision making
  - Customer satisfaction rating of 3.0 (on a 4.0 scale), or better, on results achieved through Assistance projects
  - Improved corporate culture in Managing for Results as demonstrated by relevant questions in the Listening to the Workforce Survey
- **3. Workplace Integrity:** Strengthen the ethical work environment and improve public trust in the City.
  - Maintained or increased percentage of cases investigated to completion where accountability action occurs
  - > Improvement in positive employee responses to ethics questions in the Listening to the Workforce Survey

- **4. Internal Capacity:** Sustain and improve our ability to respond to new and existing customer needs.
  - Maintain a service culture which demonstrates employee job satisfaction, shared vision and values, and commitment to the City, as measured by relevant questions on the Listening to the Workforce Survey
  - OCA Employee satisfaction with internal processes and systems, as measured by internal survey
- **5. OCA Credibility:** Sustain and improve our reputation for professional leadership and responsive, high quality service delivery.
  - City Council satisfaction rating of OCA services maintained at 3.0 (on a 4.0 scale) or better
  - Citizen satisfaction with OCA's efforts to strengthen performance and accountability in City government
  - Number of recognitions from professional audit organizations

### PROGRAMS/ACTIVITIES/SERVICES

#### **Audit Services Program**

#### Audit Activity

- Performing audits resulting from assessment of Council priorities
- > Performing audits resulting from risk assessment
- Performing audits to comply with established requirements
- > Following up on implementation of audit recommendations

#### • Investigation Activity

- Performing investigations
- > Supporting accountability actions and litigations

#### • Information & Response Activity

- Performing limited-scope requested audits
- > Responding to Council and management questions with Quick Response projects
- > Identifying and providing to Council, or internal OCA management, information of immediate Council interest

#### Assistance Activity

- Providing consulting and advisory assistance to identify and implement best management practices
- Conducting training (e.g., Ethics, Performance Accountability, Control Self Assessment)
- Performing proactive City of Austin environmental assessment and early risk identification

### **Support Services Program**

#### • Administration and Management Activity

- > Business Plan development
- > Performance Measures development
- Audit Committee support
- Citywide issues

#### Financial Monitoring/Budgeting Activity

- > Budgeting and financial monitoring
- > Performance measurement and monitoring

- <u>Personnel/Training Activity</u>
  - > Personnel management
  - > Training/staff development
- Information Technology Support Activity
  - > Information systems maintenance and support
  - > Information systems planning, development, and implementation
  - Monitoring computer purchases and upgrades
- <u>PIO/Community Services Activity</u>
  - > Speaking engagements
  - > Website on OCA services and audit results
  - > Submissions to competitions and professional publications
- Purchasing/M/WBE Activity
  - Purchasing/payments
  - > Accounts payable processing
- Facility Expenses Activity
  - > Facility expenses

#### **AUDIT SERVICES PROGRAM**

# **Audit Activity**

**Objective:** The purpose of conducting audits is to provide independent and objective information and recommendations to City Council and management to improve City services and strengthen accountability for performance.

#### **Measures:**

- Percent of recommendations management agrees to implement
- Percent of recommendations from previous three years that were reported implemented
- Council customer satisfaction of 3.0 (on a 4.0 scale), or better, with contribution to improved accountability
- Number of auditable units (activities using COA definition) whose performance results are improved through Audit Services
- Percent of recommendations tested in follow-up fieldwork that are verified implemented
- City Council satisfaction rating of 3.0 (on a 4.0 scale), or better, on the extent to which OCA has addressed significant City issues
- Cost per audit report
- Cost per recommendation
- Number of audits
- Number of audit reports completed
- Number of recommendations published in audit reports

### **Responsible Employee:**

Page Graves, 499-2073

## **Audit Activity**

### **Strategies:**

### 1) Perform audits in a variety of high priority policy areas:

#### • Related Policy Area: Equity/Quality of Life

#### > Audit: Affordable Housing

**Potential Objectives** 

- 1) What are the measurable results of grant funding expended in FY 98 through FY 00 to increase affordable housing in Austin?
- 2) What increases have been achieved in reasonably priced rental units in the period FY 98 through FY 00?
- 3) How do zoning requirements and issues impact the City's needs in the area of affordable housing?
- 4) What comprises an "Impact Statement" for affordable housing projects and how will these statements be produced and used?

#### • Related Policy Area: Environment/Quality of Life

### Audit: Public Works Transportation Issues (Signal Synchronization/Traffic Flow)

**Potential Objectives** 

- 1) Is Public Works effectively optimizing traffic flow?
- 2) Are Public Works' strategies for re-timing traffic signals adequate (Do they meet best practices?) If not, why not?
- 3) Are Public Works' strategies adequate for reducing congested intersections? If not, why not?
- 4) Does the methodology used to prioritize routes for synchronized signalization represent best practice?

### • Related Policy Area: Safety/Equity

### Audit: Parks and Recreation Department: Park Development and Facility Maintenance

**Potential Objectives** 

- 1) What are the barriers which must be overcome to acquire and develop high quality parks?
- 2) Are the City's goals for land acquisition and park development clear?
- 3) How does development of new parks impact maintenance of existing parks?

- 4) Is the Parks and Recreation Department meeting performance targets for timely completion of maintenance work?
- 5) Is the Parks and Recreation Department meeting the performance goal of reducing injuries due to unsafe maintenance conditions?
- 6) How effectively does the Parks and Recreation Department assess facility maintenance needs and address them?

#### • Related Policy Area: Systems Supporting Council Priorities

### Audit: Crosscutting Information Technology Project Development/Management

Potential Objective

- 1) How well is management of IT projects following industry standard development processes?
- 2) Does the City need a standard project management approach for IT projects?

# 2) Perform follow-up projects

### Project: Fiscal Accountability

**Potential Objective** 

- 1) Have recommendations from the *Customer Information System* (CIS) audit been implemented?
- 2) Has CIS achieved the expected degree of functionality?

# Project: Multi-modal Transportation

Potential Objective

Have recommendations from the *Public Works and Transportation and Austin Police Department: Transportation Strategies* audit been implemented?

## Project: Environment/Quality of Life

Potential Objective

Street Cuts Follow-up: Have recommendations from the *Public Works and Transportation:* Street Cuts Management audit been implemented?

## **Audit Activity**

### **Alternative Strategies:**

## 1) Perform audits in a variety of high priority policy areas:

#### • Related Policy Area: Equity/Quality of Life

### Audit: Equity of Services \*

**Potential Objectives** 

- 1) What is the current distribution of selected City facilities and services by neighborhood or other relevant geographic area?
- 2) What are the minimum standards for levels of service? Are they being achieved? How are they being monitored?
- 3) How is the City coordinating neighborhood level planning and assessment of service needs among the multiple responsible departments to achieve social equity?
- \* During FY 2001, we will assess data availability necessary to support this project with a focus on services provided by Public Works.

#### • Related Policy Areas: Equity, Development (Economy)

# Audit: Development Cycle for Residential Housing

**Potential Objectives** 

- 1) Which processes contribute most significantly to the length of time it takes a project to complete the development approval cycle?
- 2) Are reviews done in a timely manner?
- 3) What is the level of customer satisfaction?
- 4) How do review criteria align with City goals?
- 5) Do reviews adhere to the criteria?

### Related Policy Areas: Fiscal Accountability/Economy

## > Audit: Utility Billing and Collections

**Potential Objectives** 

- 1) Do utility bills accurately reflect service consumption and payments made against customer accounts?
- 2) Are management controls over collections procedures adequate to ensure collection in accordance with City policy?

## 2) Perform follow-up projects:

### > Project: Economy

Potential Objective
Have recommendations from the *Water and Wastewater: Asset Management* audit been implemented?

### > Project: Equity/Quality of Life

Potential Objective Have recommendations from the two Federally-Qualified Health Care Clinics audits been implemented?

## **Audit Activity**

#### **Audit Process Strategies:**

- Develop and implement an enhanced audit and reporting process to emphasize "measurement-based" findings and recommendations.
- Develop and implement a process to quantify the number of auditable units whose performance results are improved through audit services. As part of this process, implement data collection strategies which will enable us to demonstrate linkage to improvements.
- Develop and implement a process to streamline our supporting documentation for audit projects.
- Develop and implement guidelines for documenting significant deviations from standard operating procedures for audit service projects.
- Revisit risk assessment process and develop a proposal for incorporating Council priorities.

# **Investigation Activity**

**Objective:** The purpose of the investigation activity is to investigate allegations of fraud, waste, and abuse for the City in order to safeguard assets.

#### **Measures:**

- Number of cases received
- Number of cases supported (civil/criminal litigation or personnel actions)
- Number of cases resolved
- Cost (dollars spent) per case resolved
- Dollar impact per dollar spent
- Percentage of cases investigated to completion where accountability action occurs

### **Responsible Employee:**

Taylor Dudley, 499-2064

# **Investigation Activity**

### Strategies:

- Perform investigations.
- Update administrative bulletin that addresses management's response to illegal acts.
- Partner with Human Resources Department to provide training on fraud awareness and appropriate responses.
- Partner with management to form a Management Integrity Committee both to hear results of investigations and to recommend appropriate actions.
- Develop a process for communicating the results of investigations to stakeholders, outside the panel, in order to enhance corporate awareness of fraud, waste, and abuse and the need for preventive and detective controls.

# **Information and Response Activity**

**Objective:** The purpose of the Information & Response activity is to provide responses to Council and management requesters so that they can make informed decisions.

#### **Measures:**

- Number of requests received
- Number of responses provided
- Cost per response provided
- Customer rating of the quality of the response
- Customer rating of the timeliness of the response
- Customer rating of the usefulness of the reporting format

### **Responsible Employee:**

Taylor Dudley, 499-2064

# **Information and Response Activity**

### **Strategies:**

- Build Council awareness of Quick Response function and generate requests for work by emphasizing past results and availability for future projects.
- Conduct Quick Response projects.
- Conduct limited-scope requested audits.
- Identify and provide information to Council or internal OCA management to satisfy an immediate interest.

## **Assistance Activity**

**Objective:** The purpose of the Assistance activity is to provide expertise in best management practices to help City Council, City management, and City departmental management improve their management systems.

#### **Measures:**

- Customer satisfaction that previously agreed-to expected results were achieved from assistance projects
- Percentage of positive employee responses to ethics questions in the Listening to the Workforce Survey
- Percentage of positive employee responses regarding Managing for Results in the Listening to the Workforce Survey
- Cost per assistance product delivered
- Number of assistance products delivered as specified in assistance agreements

### **Responsible Employee:**

C'Anne Daugherty, 499-2552

# **Assistance Activity**

#### Strategies:

- **Strategy 1:** Perform planned or requested advisory work for the City Council, which assists them in holding management accountable for adhering to policy direction and guidelines as set by the Council.
  - Assist Council in passing a replacement ordinance covering the City's performance accountability system.
  - Assist Council in passing a replacement ordinance or resolution covering the follow-up and follow-through procedures for tracking implementation of audit recommendations.
  - Assist Council in reviewing and interpreting the Sustainability Indicators Report and the Community Scorecard.
  - Assist Council as requested in assessing the effectiveness of systems and processes intended to hold management accountable for adhering to Council policy directions and guidelines.
  - Assist Council by identifying significant internal and external issues which may hinder or prevent achievement of Council policy priorities.
- **Strategy 2:** Perform consulting work in accordance with agreements between OCA and City departments:
  - ➤ **Austin-Bergstrom International Airport:** Assist the Aviation Department to establish an internal auditing function in accordance with best practices for airport internal auditing.
  - W/WW and Other Departments: Facilitate Control Self-Assessments of selected City programs and activities. (Optional service)
- **Strategy 3:** Assist the City with improving its commitment to supporting an ethical work environment for all City employees.
  - Provide training in corporate ethics to those attending New Employee Orientation.
  - Continue to work with the City Manager's Office to create a corporate ethics framework that incorporates best practices from both the public and private sectors.

#### SUPPORT SERVICES PROGRAM

#### Measures:

#### **Personnel and Training Activity**

- Ratings of employee job satisfaction, shared vision and values, and commitment to the City, as measured by relevant questions on the Listening to the Workforce Survey
- OCA employee satisfaction with internal processes and systems, as measured by internal survey
- Lost time rate
- Payroll error rate
- Percent of resignations leaving the City that complete exit interview
- Personnel Action Form (PAF) error rate
- Number of employee injuries
- Total cost of personnel administration
- Total training cost
- Personnel cost per FTE
- Training cost per FTE

### **PIO Activity**

- Citizen satisfaction with OCA's efforts to strengthen performance and accountability in City government
- Number of recognitions from professional audit organizations
- Percent of media calls per request responded to
- Number of media calls per requests responded to
- Cost per value of department-initiated media coverage
- Number of media contacts

## Administration & Management Activity

- Employee turnover rate
- Percent of CAFs submitted within deadline
- Computer help requests responsiveness within 24 hours
- Number of grievances and appeals per 100 employees
- Sick leave hours used per 1,000 hours (does not include termination benefits)
- Total department budget
- Administrative and Management FTEs as a percent of total department FTEs
- Turnaround time for accounts payable within the Department
- Cost per total department budget

### Facility Expense Activity

- Overtime as a percent of total salary costs (NA)
- Number of emergency calls (NA)
- Total square feet of facilities
- Custodial cost per square foot by City personnel (NA)
- Custodial cost per square foot by contract (NA)
- Facility expense per square foot (exclude security and custodial)
- Security cost per square foot (NA)

### Financial Monitoring & Budget Activity

- Percent of reporting deadlines met
- Percent variance of CYEs to actual expenditures
- Total financial monitoring expense
- Total department budget per dollar of financial monitoring expense

### Information Technology Support Activity

- Percent of information technology problems resolved at time of call
- Total number of workstations supported
- Information technology support costs per workstation

# Purchasing/M/WBE Activity

- Percent of under \$5,000 competitive procurement awards to certified MBE vendors
- Percent of under \$5,000 competitive procurement awards to certified WBE vendors
- Turnaround time for accounts payable within the Department
- Number of specifications prepared
- Number of transactions
- Internal time from submittal of RX to purchasing (for over \$5,000 purchases)
- Internal time from time of request to time order is placed (under \$5,000 purchases)
- Purchasing cost per dollar purchased (under \$5,000 only)

## **Responsible employee:**

**Jack Timmins**, 499-2074

#### Strategies:

### Personnel and Training Activity

- <u>PACIP</u> Modify existing career ladder to include a nonmanagement, specialist track, compensation/expectations for specialists, and expectations for Assistant City Auditors.
- <u>Training</u> Develop and implement an office training plan derived from employee development plans and identified needs associated with our annual OCA performance plan. Develop a process to make decisions on unplanned training requests.
- Reward and Recognition Program Develop and implement a reward and recognition program to improve staff morale and encourage retention.
- Recruiting Develop and implement an enhanced recruiting and orientation process.

#### PIO Activity

- <u>Website Maintenance</u> Maintain an up-to-date website for OCA.
- Recognition by the Audit Profession Continue to excel in professional activities.

## Administration & Management Activity

• <u>Policies</u> – Review/revise existing and develop new OCA policies as needed.

## Facility Expense Activity

None planned.

## Financial Monitoring & Budget Activity

- <u>PAS Implementation</u> Implement and maintain OCA's Performance Accountability System (including possible migration to Access 2000).
- <u>Expense Refunds</u> Eliminate/reduce expense refunds associated with OCA's budget.

## Information Technology Support Activity

• <u>Software Migration</u> - Upgrade operating systems to Windows 2000 and begin database conversion to Access 2000.

## Purchasing/M/WBE Activity

• None planned.

# SUGGESTED PRIORITY AUDITS

Policy Arena	Transportation/Air Quality
Audit Description	Movement of traffic
Departments/Prog rams/Activities involved  Inherent Risk	PWTD Program: Traffic control Activity: Signalization Program: Transportation Enhancement Activity: Transportation Engineering City is not accomplishing stated goals
Possible Objective(s)	Is PW effectively optimizing traffic flow?  a. Are PW's strategies for re-timing traffic signals adequate [meet best practices]? If not, why not?  b. Are PW's strategies effective for reducing congested intersections? If not, why not?  c. What methodology is used to prioritize routes for synchronized signalization?
Government Expectations Model Component(s)	Outcomes, Input, Underlying values

Policy Arena	Parks and Recreation Department Facility Maintenance/Safety
Audit Description	Performance Audit of Facility Maintenance Activity.
Departments/Prog	PARD:
rams/ Activities	Program: Facility Services
involved	Activity: Facility Maintenance
Inherent Risk	Facilities will not be available for safe public use
Possible	➤ Is the department meeting its goals and
Objective(s)	objectives for facility services?
	What is the status of PARD's facility
	maintenance and repair backlog?
	> Is the current funding level sufficient to
	adequately maintain and repair PARD's facilities?
	<ul> <li>Are PARD facilities accessible and safe for use by citizens?</li> </ul>
Government	Outcome effectiveness, safeguarding assets, process
Expectations	efficiency
Model	
Component(s)	

Policy Arena	Equity/Quality of Life
Audit Description	Map current distribution of City facilities and service delivery locations for each core
	neighborhood.
Departments/Prog	ISS - GIS
rams / Activities involved	ONS – Coordinated Neighborhood Services Program
	PECSD – Smart Growth Program –Spatial Analysis, Forecasting and Demographics Activity and Neighborhood Planning
	HHSD – Social Services Program – Neighborhood Capacity Building Activity
Inherent Risk	City is not providing appropriate levels of service to all neighborhoods
	City service delivery and facilities are inequitably distributed throughout the city
Possible Objective(s)	What is the current distribution of City facilities and services by neighborhood?
Objective(s)	What are the minimum standards for levels of service? Are they being achieved? How are they being monitored?
	➤ How is the City coordinating neighborhood level planning and assessment of service needs among the multiple responsible departments to achieve social equity?
Government	Underlying values, output effectiveness, process
Expectations Model	efficiency
Component(s)	

Policy Arena	Affordable Housing/Equity
Audit Description	Audit of adequacy of the City's planning for implementation of the Smart Housing Initiative
Departments/Prog rams/Activities involved	Citywide
Inherent Risk	<ul> <li>There is no comprehensive plan to carry out the initiative.</li> <li>The City will waste money trying to implement a poorly planned initiative.</li> <li>The City will not meet the needs of the citizens for affordable housing.</li> </ul>
Possible Objective(s)	<ul> <li>How is the City planning to operationalize the Smart Housing Initiative?</li> <li>Do the strategies appear likely to produce the desired results?</li> <li>Is the plan adequate?</li> </ul>
Government Expectations Model Component(s)	Output effectiveness, process efficiency, safeguarding of assets

Policy Arena	Development (Residential)
Audit Description	Performance audit of Land Development Reviews activity.
Departments/Prog rams/Activities involved	Program: Land Development Regulations Activity: Land Development Reviews
Inherent Risk	Development cycle increases cost of affordable housing
Possible Objective(s)	<ul> <li>Which processes contribute most significantly to the length of time it takes a project to complete the development approval cycle?</li> <li>How do review criteria align with City goals and Council priorities?</li> <li>Do reviews adhere to the criteria?</li> <li>Are reviews done in a timely manner?</li> <li>What is the level of customer satisfaction?</li> </ul>
Government Expectations Model Component(s)	Process Efficiency, Output Effectiveness

Policy Arena	Fiscal Accountability
Audit Description	Audit of utility billing and collections focusing on controls over excessive debt
Departments/Prog rams/Activities involved	Austin Energy, WWW, etc.
Inherent Risk	Increased bad debt from utility bills and other fees Austin Energy and other utilities are providing services without receiving compensation Citizens are not satisfied
Possible Objective(s)	<ul> <li>Does Austin Energy have good financial controls over billings and collection?</li> <li>How effective are AE's procedures for tracking and managing delinquent accounts that are also active accounts?</li> <li>Does system match delinquent accounts with application for new service? If not, why not?</li> <li>Assess the accuracy of utility bills</li> </ul>
Government Expectations Model Component(s)	Safeguarding assets, process efficiency

Policy Arena	System supporting Council Priorities
Audit Description	Citywide project development/management specific to information technology.
Departments/Prog rams/Activities involved	Citywide
Inherent Risk	That IT projects are not well planned and carried out; That IT projects are over budget, delayed, and do not deliver the expected results.
Possible Objective(s)	How well is management of IT projects following industry standard development processes?
Government Expectations Model Component(s)	Process efficiency; outcome effectiveness; reliability, validity, and availability of information

#### **FOLLOW-UP PROJECTS**

### **Priorities:**

- Customer Information System
- ➤ Public Works and APD: Transportation Strategies (Air Quality and Multi-modal Transportation)

Other suggestions: FQHC I and II, UCSO, WWW Asset Management, ABIA Parking Management, APD Cost of Service: Recruiting and Training, Public Works: Street Cuts

# **SUGGESTED ALTERNATIVE AUDITS**

Policy Arena	Transportation/Economy
Audit Description	Street condition in City
Departments/Prog rams/Activities involved	PWTD Program: Street Preventative Maintenance Program: Street Repair
Inherent Risk	<ul> <li>That stated goals are not met</li> <li>That City wastes money by deferring street maintenance</li> <li>That citizens are significantly disaffected with the City and its leaders because streets are in disrepair</li> </ul>
Possible Objective(s)	Is PW Maintaining 70% of street inventory in Fair to Excellent condition? [Is PW maintaining 10% of the roads annually and is that number sufficient?]
Government Expectations Model Component(s)	Output, Outcome, Safeguarding, Customer Satisfaction

Policy Arena	Equity/Quality of Life
Audit Description	Assessment of City's ability to meet the goals of having all 60 core urban neighborhoods participate in their own neighborhood planning during the promised five-year period
Departments/Prog	PECSD
rams /Activities involved	Smart Growth Program Neighborhood Planning Activity
Inherent Risk	<ul> <li>City is not providing adequate customer service to neighborhood constituents</li> <li>The City will not achieve the goals of the Neighborhood Planning Initiative.</li> <li>Citizen expectations for participating in neighborhood planning will not materialize resulting in dissatisfaction with City and its leaders</li> </ul>
Possible Objective(s)	<ul> <li>Is there a comprehensive plan for completing the 60 urban core neighborhood plans within the promised time frame?</li> <li>Is the plan adequate?</li> <li>Is implementation on schedule and w/in budget?</li> <li>Is adequate monitoring occurring?</li> <li>Is the City dedicating adequate resources to this effort?</li> </ul>
Government Expectations Model Component(s)	Underlying values, customer satisfaction, output effectiveness

Policy Arena	Development & Information Technology/Employee
Audit Description	Recruiting and Retention  3 <sup>rd</sup> objective from WFI Assess recruiting and hiring needs City is not meeting for competitive or specialized fields
Departments/Prog rams/Activities involved	DRID, HRD, ISO
Inherent Risk	<ul> <li>Lost productivity</li> <li>Lack of customer, stakeholder satisfaction with services</li> <li>Failure to accomplish mission, business objectives</li> </ul>
Possible Objective(s)	<ul> <li>What are the barriers to recruiting and retaining IT professionals and planners?</li> <li>Are recruiting mechanisms adequate to fill competitive and /or specialized functions?</li> </ul>
Government Expectations Model Component(s)	Process efficiency, output effectiveness (plan reviews), customer satisfaction

Policy Arena	Development/Environment/Economy
Audit Description	Policy Impact Assessment
Departments/Prog rams/Activities involved	DRID (for purposes of info gathering only NOTE: back-up contains zoning requirement review services only)
Inherent Risk	Zoning decisions impair other Council initiatives
Possible Objective(s)	What is the impact of zoning laws on the environment, development review cycle time, affordable housing, vehicle mobility, and neighborhood planning?
Government Expectations Model Component(s)	Underlying values, outcome effectiveness

Policy Arena	Financial related
Audit Description	Determine extent of preventable vehicle-related accidents and associated costs
Departments/Prog rams/Activities involved	APD, EMS, PARD, SWS
Inherent Risk	<ul> <li>Cost estimate at \$5-8M per year exclusive of lawsuits</li> <li>Unnecessary costs to the City</li> <li>Citizen satisfaction compromised</li> <li>Impact on productivity/service delivery</li> <li>Loss of life/limb (employee or citizen)</li> </ul>
Possible Objective(s)	<ul> <li>What is the extent of preventable vehicle-related accidents involving City drivers occurring in selected departments?</li> <li>How much cost savings could be achieved if occurrences are reduced?</li> </ul>
Government Expectations Model Component(s)	Process efficiency, input economy, customer satisfaction, underlying values, safeguarding assets